United Nations A/70/318 (Part I)

General Assembly

Distr.: General
13 August 2015

Original: English

Seventieth session
Item 142 of the provisional agenda*
Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2014 to 30 June 2015**

Report of the Office of Internal Oversight Services

Summary

The present report is submitted in conformity with General Assembly resolutions 48/218 B (para. 5 (e)), 54/244 (paras. 4 and 5), 59/272 (paras. 1-3) and 64/263 (para. 1) and 69/253 (para.1). During the reporting period, from 1 July 2014 to 30 June 2015, the Office of Internal Oversight Services (OIOS) issued 324 oversight reports, including 12 reports to the General Assembly and 46 closure reports. The reports included 1,031 recommendations to improve internal controls, accountability mechanisms and organizational efficiency and effectiveness, of which 109 were classified as critical to the Organization. The financial implications of the recommendations issued by the Office during the period amount to approximately $10.5 million. The recommendations were aimed at cost savings, recovery of overpayments, efficiency gains and other improvements. The financial implications of recommendations issued in prior periods that were satisfactorily implemented during the period totalled approximately $90,000. The addendum to the present report provides a detailed analysis of the status of implementation of the recommendations, a breakdown of recommendations with financial implications and a complete list of all reports issued for all areas of OIOS work, including those relating to peacekeeping activities.

The present report (Part I) does not cover oversight results pertaining to peacekeeping operations and special political missions, as they will be submitted to the Assembly in Part II of the report during the resumed seventieth session.

* A/70/150.

** Excluding oversight of peacekeeping activities, which will be reported on in document A/70/318 (Part II).

15-13699 (E) 260815

Please recycle

Preface

I will complete my five-year term as Under-Secretary-General for Internal Oversight on 13 September 2015, and this is my final annual report to the General Assembly on the activities of the Office of Internal Oversight Services. This final preface presents an opportunity to reflect on our accomplishments during this time and to acknowledge the remaining challenges.

I am pleased that we have been able, with the support of senior management and Member States, to significantly increase the transparency of the results of our work. Both internal audit and evaluation reports are now available to the public through our website, offering those we serve an often critical glimpse into operations, as well as actions planned to address deficiencies. Related to this change has been streamlining of processes and reports to improve timeliness and clarity.

Comprehensive independent reviews in each of the three divisions early in my term helped to set new directions. Programme impact pathways were developed that identify priorities, targets and performance indicators used to hold ourselves accountable for deliverables, in much the same way as we contribute to accountability of programme managers through the oversight reports we produce. Progress towards our targets and areas for improvement are reported quarterly to the Secretary-General, the Management Committee and the Independent Audit Advisory Committee.

While we have made progress in managing vacancy rates overall, these remain high, particularly in the Investigations Division, despite the major efforts involved in restructuring the peacekeeping investigative resources. Nevertheless, timeliness of investigations has improved, and the Division has successfully investigated a number of major frauds committed by implementing partners of the Office for the Coordination of Humanitarian Affairs. Efforts to recover fraudulently used funds and prosecuting perpetrators of these crimes have not yet been successful. However, we are reinforcing the importance of both focusing on fraud prevention controls and developing a highly visible system-wide sanctions and cross-debarment regime. A comprehensive anti-fraud policy for the organization is long overdue and expected to be promulgated soon.

Another issue that remains to be dealt with is the frequency with which staff members in the organization avoid responding to allegations of misconduct, and ultimately avoid accountability altogether by taking paid sick leave. If our internal administration of justice system is ever to be seen as an effective proxy to its external equivalent, this extensive practice of allowing evasion of (indeed rewarding) inappropriate behaviour must be outlawed.

Finally, the heinous acts of sexual exploitation and abuse in peacekeeping and other operations must be stopped. OIOS has examined this issue in depth in its investigations, and more recently in a comprehensive thematic evaluation of peacekeeping. We have, for the first time, identified the countries whose actions have not been consistent with the memorandum of understanding in dealing with sexual exploitation and abuse matters. Moreover, the systemic issues of under-reporting of incidents, lack of command accountability and absence of support for victims need urgent attention.

I truly believe that the work we do in OIOS influences behaviours and changes that lead to improvements in the Organization. I remain grateful for and impressed

by the commitment of OIOS staff members in all areas and locations whose dedication has led us to accomplish this goal.

The steadfast commitment of the Secretary-General, senior management and Member States to improved accountability through a strong and independent internal oversight function has also influenced our contribution.

(*Signed*) Carman L. **Lapointe**
Under-Secretary-General for Internal Oversight Services

I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to resolution 48/218 B to enhance oversight in the Organization. It is operationally independent, and assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of resources and staff of the Organization through investigations, internal audit and inspection and evaluation activities.

2. The present report provides an overview of OIOS activities during the period from 1 July 2014 to 30 June 2015, but does not include oversight results pertaining to the Department of Peacekeeping Operations, the Department of Field Support or the peacekeeping and special political missions, which will be submitted to the General Assembly in Part II of the report during the resumed seventieth session of the Assembly. An addendum to the present report provides a detailed analysis of the status of implementation of the recommendations, a breakdown of recommendations with financial implications and a complete list of all reports issued for all areas of OIOS work, including those relating to peacekeeping activities.

II. Professional initiatives

A. Efforts to strengthen the functioning of the Office of Internal Oversight Services

3. OIOS aims to carry out its work with the highest standards of professionalism and efficiency. The present section highlights some initiatives undertaken during the reporting period to achieve this goal.

Internal Audit Division

4. In an effort to facilitate the comprehensive management of the audit life cycle, including monitoring and follow-up of audit recommendations, the Internal Audit Division is in the process of implementing a web-based audit management system. This system will offer opportunities for increased efficiencies within OIOS, across all divisions and throughout the Secretariat, as departments and offices will be able to access and update their recommendations online.

5. The Internal Audit Division continues to review and revise its audit methodology, and in this regard is developing additional standard operating procedures, practice guidance and templates. The Division is improving its capacity to conduct performance audits of departments/offices and functions/processes, by developing standard methodology and providing auditors with the necessary skills and tools for conducting performance audits.

Inspection and Evaluation Division

6. During the report period, the Inspection and Evaluation Division continued to refine its risk assessment approach and delivered 38 hours of sessions to improve evaluation methodology in the Secretariat. Additionally, the Division provided ad hoc departmental self-evaluation support, which included assistance with drafting and revising self-evaluation policies and evaluation methodology.

Investigations Division

7. During the reporting period, the Investigations Division continued to strengthen the role of the Operational Standards and Support Section, established in January 2014. The Section consists of the Intake, Analysis and Research Team, which is the operational centre for intake, case referrals, research, data analysis and reporting, and the Policy and Legal Support Team, which provides operational support to the Investigations Division, including the Director, Deputy Directors and resident investigators.

8. As the Investigative Intake Committee's secretariat, the Intake, Analysis and Research Team has been responsible for processing all new cases, and has carried out this function in a structured, methodical and timely manner. The Team has implemented an advanced electronic referral system (e-Referral), which has improved efficiency and expediency in bringing matters to the attention of appropriate programme managers or heads of organizations. It has also provided, on a regular and continuous basis, case/operational statistics and related data analyses to assist OIOS in meeting its reporting requirements and in addressing enquiries from various stakeholders and external oversight bodies.

9. The Policy and Legal Support Team has continued to strengthen and support the work of the Investigations Division throughout the reporting period. Significantly, the Team released an extensive compendium to act as an investigation reference guide for OIOS staff. It covers two broad themes: (i) types of misconduct investigated by the Division; and (ii) issues that arise during investigations. Other achievements during the reporting period include finalizing an update of the Investigations Division/OIOS manual, releasing a procedure on prohibited conduct investigations and updating the interview procedure to reflect the Division's move towards audio recorded interviews.

10. Pursuant to a training needs analysis undertaken by OIOS, the Department of Field Support, the Department of Peacekeeping Operations and the Department of Safety and Security in late 2013 during the reporting period the Investigations Division developed the United Nations Investigator Standard Training Course, a three-week course targeting peacekeeping mission investigators and Security and Safety Service officers.

11. The increased emphasis on investigations involving major fraud, especially fraud by implementing partners, led to the Government of Norway agreeing to fund an Investigations Division/OIOS major fraud investigation team, with the equivalent sum of $800,000 annually for four years. The team, which is based in Nairobi and started operations on 1 December 2014, consists of three professional staff at the P-5, P-4 and P-3 levels, supported by an Investigations Assistant at General Service 6 level.

B. Cooperation and coordination

12. OIOS coordinates regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that gaps, duplication and overlap in oversight work are minimized. Aside from sharing workplans, OIOS holds bimonthly meetings with the Board of Auditors and ad hoc meetings with the Joint Inspection Unit to discuss progress and issues of mutual

interest. A tripartite meeting is held annually to address oversight and coordination issues.

13. OIOS recognizes the value and importance of fostering relationships with its functional peers. During the reporting period, OIOS professionals actively participated in their respective professional networks, as described below:

(a) The Internal Audit Division contributes actively to the work of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions. In September 2014, OIOS made a presentation on OIOS programme impact pathways;

(b) The Investigations Division contributed to two sessions at the fifteenth Conference of International Investigators in October 2014, held on the themes "How to analyse incoming information with a view to opening investigations", and "Recent developments and upcoming challenges", the latter introducing OIOS activities in investigating fraud within humanitarian and development aid activities. In addition, OIOS contributed to the formation of a formal network of the United Nations Representatives of Investigations Services;

(c) The Inspection and Evaluation Division continued to play a key role in the United Nations Evaluation Group (UNEG), with the Inspection and Evaluation Division Director serving as its Chair up to end of March 2015. As Chair of UNEG, the Division Director provided advice and supported Member States in their issuance in December 2014 of the landmark, stand-alone General Assembly resolution entitled "Capacity-building for the evaluation of development activities at the country level". Staff from the Division was involved in supporting the organization of several key UNEG events, including the UNEG annual general meeting and the UNEG Evaluation Week, held in New York in March 2015, particularly the high-level panel "Bridge to a Better World: evaluation at the service of the post-2015 agenda".

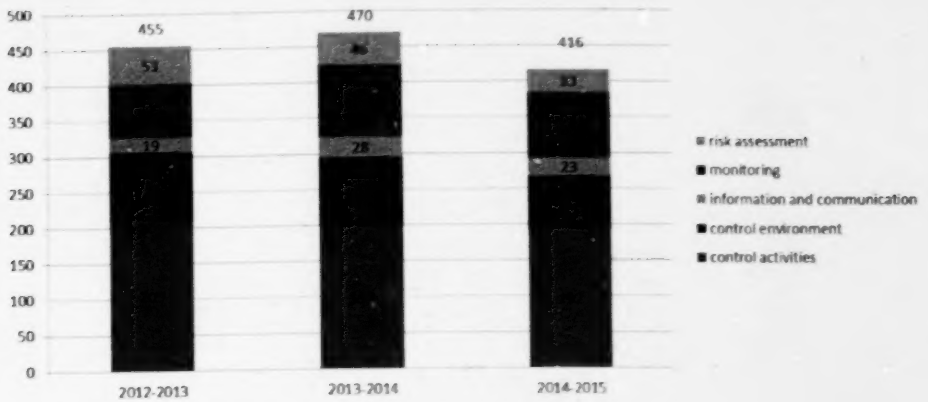
III. Impediments to the work of the Office of Internal Oversight Services

14. There was no inappropriate limitation of scope that impeded the work or independence of OIOS during the reporting period.

IV. Internal audit recommendation trend analysis

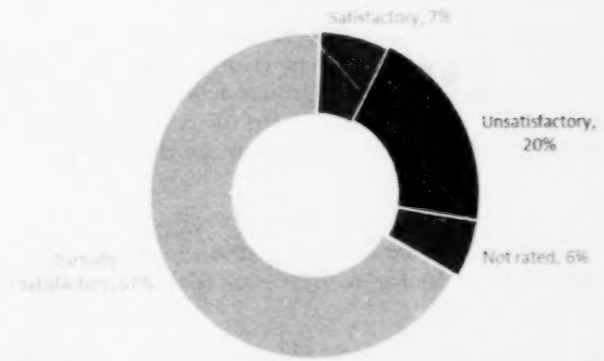
15. Audit recommendations were classified using the five integrated components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring, as shown in figure I for the past three years. In each of those years, the bulk of the recommendations related to the control activities component. The figures reported in this section of the report exclude reports and recommendations on peace operations; these figures will be reported separately in Part II of the same report.

Figure I
Audit recommendations by control component



16. Figure II shows the distribution of overall ratings for 89 internal audit reports issued during the reporting period.

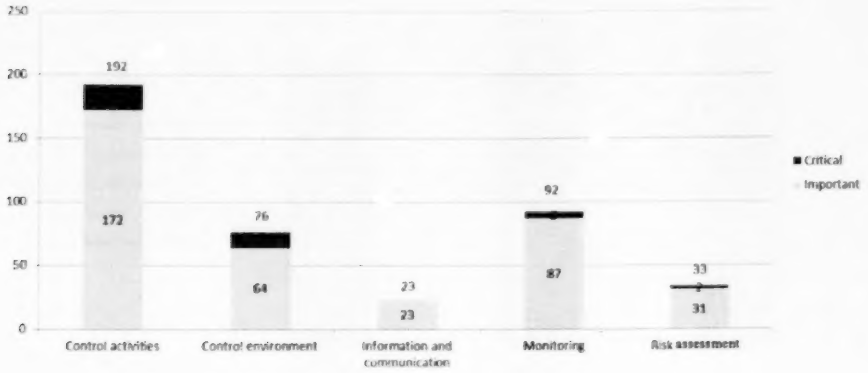
Figure II
Distribution of audit ratings,[a] 1 July 2014-30 June 2015



[a] Definitions for rating are as reported in A/66/286 (Part 1), page 9.

17. Figure III shows the distribution of critical versus important audit recommendations issued during the reporting period by control component. Specific information on all reports issued during the reporting period, including overall opinion ratings and the number of critical and important recommendations issued, can be found in the addendum to the present report.

Figure III
Audit recommendations on non-peacekeeping activities by control component, 1 July 2014-30 June 2015



V. Oversight results

18. This section provides selected oversight results for the period under review.

A. Internal Audit Division

Summary of critical audit results by control component

19. Internal Audit reports are available for review on the OIOS website at https://oios.un.org. The descriptions of selected critical oversight results below resulted in specific recommendations and management action plans that are outlined in the reports themselves. The implementation rate for critical recommendations issued is updated on a quarterly basis and is reflected on the OIOS website.

(a) Control environment

Audit of information and communications technology strategic planning, governance and management in the Investment Management Division of the United Nations Joint Staff Pension Fund (2015/010)

20. The Investment Management Division did not have an information and communications technology (ICT) governing body to formulate, assess, approve and monitor ICT strategies, projects and policies, which could lead to waste of resources and failure to effectively achieve the organizational ICT objectives.

Audit of procurement at the United Nations Office at Nairobi (2014/097)

21. Segregation of responsibilities between procurement and requisitioning entities at the United Nations Office at Nairobi, the United Nations Environment Programme (UNEP) and the United Nations Human Settlements Programme (UN-Habitat) were not adequately enforced during the period 2011-2013, resulting in cases of non-compliance with procurement rules. This, combined with the inconsistencies between the Secretary-General's Bulletin on the organization of the United Nations

Office at Nairobi and the Financial Regulations of UNEP and UN-Habitat regarding the delegation of procurement authority, adversely impacted the achievement of key procurement goals of the United Nations.

Audit of the Regional Support Hub in Kenya for the Office of the United Nations High Commissioner for Refugees (2014/159)

22. The Office of the United Nations High Commissioner for Refugees (UNHCR) Regional Support Hub in Kenya did not adequately consider higher risk operational priorities and underperforming countries when determining which support missions to undertake in the region. Furthermore, mission reports were produced for only 96 of the 349 support missions conducted during 2012 and 2013 and implementation of recommendations made in these mission reports was not followed up.

23. The UNHCR Regional Support Hub in Kenya did not adequately manage recruitment processes. There were instances where candidates selected for positions did not meet the vacancy requirements, where recruitment activities were not conducted in compliance with rules and where recruitment and retention of seconded staff and consultants was irregular. These conditions created a perception of favouritism and may have prevented UNHCR from recruiting the best suitable candidates.

(b) Control activities

Audit of the Office for the Coordination of Humanitarian Affairs Managing Agent role for the Somalia Common Humanitarian Fund (2014/078)

24. Prior to 2015, the Somalia Common Humanitarian Fund used the same standard grant agreement template also used for emergency response funds. The standard grant agreement stipulated that 80 per cent of the grants should be disbursed upfront upon the signing of the agreement with implementing partners, with the balance to be settled upon completion of the project based on a certified audited financial report. The policy of the Office for the Coordination of Humanitarian Affairs of disbursing 80 per cent of the grant upfront exposed it to financial and other risks related to the operating environment in Somalia. This disbursement modality was revised in the new country-based pooled fund guidelines to allow the Office for the Coordination of Humanitarian Affairs to disburse funds in tranches, based on the risk level and capacity of the implementing partner.

25. The Office for the Coordination of Humanitarian Affairs in Somalia also procured $2.5 million worth of services without a proper solicitation process. For example, an audit firm that submitted the highest bid was awarded contracts totalling $800,000; and the same firm was also contracted, without a competitive process, for $644,000 to assess the capacity of implementing partners, resulting in potential overpayment for services that could have been procured at a more competitive price. This also resulted in a potential conflict of interest owing to incompatible roles performed by the same vendor.

Audit of procurement and contract management in the Economic Commission for Africa (2014/083)

26. Owing to inadequate contract management and risk management activities, the Economic Commission for Africa encountered significant delays and cost overruns

on construction projects. For example, cost overruns related to the contract delays on four of the seven largest construction contracts totalled $582,179 as at 31 December 2013.

Audit of the acquisition and implementation of an electronic fuel management system at the United Nations Secretariat (2014/110)

27. Project governance and management structure were not promptly established for the electronic fuel management system project as required by the Information and Communications Technology Project Management Framework. Roles and responsibilities were not clearly defined and no proper quality review process was established along with key performance indicators, resulting in disputes and implementation delays.

Audit of the administration and management of the health insurance scheme at United Nations Headquarters (2015/051)

28. The existing administrative issuances and circulars do not fully address all aspects of the administration and management of the health insurance schemes for some categories of staff and retirees.

29. In the absence of formal agreements specifying the scope, terms and conditions of services, the Organization may not always be legally able to hold third-party administrators accountable in the case of unsatisfactory performance or non-delivery of expected services.

30. Owing to a lack of capacity, the Department of Management did not always conduct its own detailed analysis of health insurance claims to identify claims trends by health-care provider, type of service and participant, but relied on advice and alerts from the third-party administrators that were not always timely and complete. In one instance, an unusual claim pattern and high utilization of out-of-network providers for a type of service was reported, but the Department of Management did not act on it in an adequate or timely manner to determine whether these patterns were the result of fraud, abuse or overutilization, so that appropriate cost containment measures could be implemented. As a result, it is possible that the insurance plans may have incurred avoidable costs. For instance, if industry-level utilization of in-network services was attained, potential savings in one United States-based plan was estimated at $7.7 million for the year.

Audit of the administrative support arrangements between the International Criminal Tribunal for Rwanda and the Mechanism for International Criminal Tribunals, Arusha Branch (2015/031)

31. Owing to a lack of clarity on applicable delegation of authority, the International Criminal Tribunal for Rwanda processed payments amounting to $1.6 million during the period January to July 2014 on behalf of the Mechanism for International Criminal Tribunals, without delegation of authority from the Controller, which exposed the organization to a potential risk of loss of funds.

Audit of the Women Land Access Trust operations of the United Nations Human Settlements Programme (2014/120)

32. Owing to a lack of a properly defined project design and implementation strategy, the Women Land Access Trust pilot project encountered several challenges that impaired its operational effectiveness and led to the eventual closure of its constituent projects.

33. UN-Habitat did not always assess or verify the technical, administrative and management capacities of implementing partners or implement a vetting process with established criteria for selecting partners. This exposed the organization to a potential risk of conflict of interest, perceptions of favouritism and reputational damage.

34. Non-compliance with the prescribed practices and processes for engaging implementing partners resulted in implementing partners commencing operations for UN-Habitat without formally executed agreements of cooperation increasing the risk of potential disputes between the parties.

35. Owing to weaknesses in safeguarding of assets, implementing partners continued to maintain possession and custody of project assets long after the projects had been closed, contrary to the terms and conditions of the underlying agreements of cooperation.

Audit of the operations in Mali for the Office of the United Nations High Commissioner for Refugees (2014/161)

36. The UNHCR Representation in Mali procured goods and services without competitive bidding and without issuing purchase orders. It also did not obtain the required approvals from the Regional Committee on Contracts or the Local Committee on Contracts. This occurred because of a lack of expertise and staff experience. Additionally, owing to a lack of experienced staff, the Representation in Mali did not vet or evaluate its vendors prior to placing them in the vendor database. Furthermore, vendor files were not adequately maintained and duplicate vendors were recorded in the database.

37. Lack of capacity in the UNHCR Representation in Mali and inadequate oversight resulted in weaknesses in the management of $1.4 million of non-food items received from another UNHCR operation. Items were not recorded in the enterprise resource planning system and there were no supporting documents evidencing their receipt. Returned items were also not warehoused as required.

Audit of the operations in Turkey for the Office of the United Nations High Commissioner for Refugees (2014/149)

38. The UNHCR Representation in Turkey did not adequately monitor distribution of core relief items valued at $21.4 million to beneficiaries in refugee camps. Distribution reports were not prepared and signatures of recipients were not systematically collected. Specimen signatures of camp officials were also not maintained for verifying the authenticity of receipts attached to supplier invoices and distribution lists prepared by officials.

Audit of the operations in Kenya for the Office of the United Nations High Commissioner for Refugees (2015/003)

39. The UNHCR Representation in Kenya did not adequately monitor the distribution of core relief items to beneficiaries in refugee camps. Distribution reports were not prepared and signatures of beneficiaries were not collected to evidence the receipt of core relief items valued at $3.9 million. The Representation in Kenya also did not systematically monitor fuel allocations and fuel consumption to ensure alignment with operational needs. As a result, a discrepancy of 200,000 litres in the fuel stock valued at $170,000 was not followed up and investigated.

Audit of the operations in Jordan for the Office of the United Nations High Commissioner for Refugees (2015/049)

40. The UNHCR Representation in Jordan incurred additional costs of $750,000 related to acquisition of equipment after lower bids from technically qualified vendors were rejected and not adequately disclosed to the Headquarters Committee on Contracts. Further, owing to inadequate acquisition planning, the Representation requested a waiver from competitive bidding for the procurement of hygiene kits for $150,000 from a sole source, the contract value of which was subsequently increased to $1,891,000, which defeated the principle of competitive procurement. The Representation also signed a property lease agreement without the standard termination clause in case of force majeure and incorrectly reimbursed the owner property tax of $84,600, all against the advice of the UNHCR Legal Affairs Service.

Audit of the operations in Rwanda for the Office of the United Nations High Commissioner for Refugees (2015/050)

41. UNHCR Representation in Rwanda delegated $8.1 million worth of procurement to implementing partners during 2013-2014 without following the pre-qualification process and without prior approval of the Local Committee on Contracts. There was also no evidence that procurement procedures of implementing partners were reviewed by UNHCR. The Representation recorded all its 688 vendors in the vendor database without supporting files and documented evidence of their vetting, review and approval. The Representation also prepared purchase orders totalling $1 million after the relevant goods and services were received, and did not enter into contracts for large and complex procurement transactions totalling $600,000. The annual purchasing plan for 2014 was only prepared in April 2014 and lacked timelines for procurement activities. The Local Committee on Contracts did not discharge its responsibilities properly when approving purchases.

(c) Monitoring

Audit of the Office for the Coordination of Humanitarian Affairs Managing Agent role for the Somalia Common Humanitarian Fund (2014/078)

42. Owing to security constraints, the Office for the Coordination of Humanitarian Affairs outsourced project monitoring activities on 12 projects funded by the Common Humanitarian Fund to independent contractors. However, reports submitted by the contractors were not in accordance with the relevant terms of reference and did not meet established standards.

Audit of the Office for the Coordination of Humanitarian Affairs operations in Pakistan (2014/104)

43. Although the Secretary-General's bulletin on the management of the Central Emergency Response Fund required that the Fund grant recipient organizations to monitor projects within their own regulations and rules, the Humanitarian Coordinator was responsible for overseeing the monitoring activities of such organizations. Owing to a lack of formal mechanisms to fulfil this responsibility, the Humanitarian Coordinator needed to involve clusters and lead agencies in the monitoring of Fund projects.

44. The Office for the Coordination of Humanitarian Affairs Country Office in Pakistan did not provide written summaries of the audits of emergency response fund projects to the Advisory Board. Consequently, the Board was not kept abreast of the performance of implementing partners on the Fund projects.

Audit of the management of the Sudan Common Humanitarian Pipeline project by the Office of the United Nations High Commissioner for Refugees (2014/158)

45. The UNHCR Representation in the Sudan did not adequately monitor the implementation of shelter construction activities under the Common Humanitarian Pipeline project. As a result, there was no assurance that project activities were being fully achieved and the project funds were spent on the intended purposes.

B. Inspection and Evaluation Division

46. During the reporting period, the Inspection and Evaluation Division issued nine non-peacekeeping reports. As all reports were presented for review by the General Assembly and are available on the OIOS website with management's response, only highlights from some of those reports are provided below.

Programme evaluation of the United Nations Conference for Trade and Development (UNCTAD) (E/AC.51/2015/4)

47. OIOS concluded that, with respect to the research and analysis pillar on which the assessment focused, overall, UNCTAD had executed a large research and analysis work programme on limited resources and its products were of generally good quality. Furthermore, Member States and other stakeholders recognized the unique relevance of UNCTAD as a champion of sustainable development from a developing country perspective. However, despite recent improvements, OIOS noted the insufficient attention to dissemination of research and analysis products and an uncoordinated approach to quality assurance and work planning.

Programme evaluation of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) (E/AC.51/2015/9)

48. OIOS examined the relevance and effectiveness of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) in achieving its mandate in support of gender equality and the empowerment of women through normative support work and its link with operational activities. OIOS noted that UN-Women had increased the visibility of, and attention to, gender equality and the empowerment of women. UN-Women made significant strides in advancing the

global normative agenda for women's rights, and effectively led the related United Nations coordination mechanisms at headquarters level. OIOS identified, however, several factors that had challenged UN-Women in fully supporting the implementation of the normative gains it helped to achieve.

Thematic evaluation of monitoring and evaluation of the Millennium Development Goals: lessons learned for the post-2015 era (E/AC.51/2015/3)

49. The overarching purpose of the OIOS thematic evaluation was to identify lessons learned from monitoring and evaluation of the Millennium Development Goals that may be applicable to monitoring and evaluation in the post-2015 era. OIOS identified eight such lessons. What is loosely referred to as the Millennium Development Goals monitoring and evaluation framework consists of a variety of monitoring components that have evolved over time, without a provision for rigorous evaluation. While the Inter-agency and Expert Group on Millennium Development Goals Indicators played an important consolidating role in the statistical arena, one key lesson learned is that the post-2015 sustainable development goals, currently under negotiation, would benefit from a clear overarching framework of monitoring and evaluation objectives, role/responsibility definitions and coordination mechanisms being established from the onset. Another key lesson relates to the need for a strategy that addresses multilateral and bilateral support for national capacity development, including the mobilization of sufficient resources.

Programme evaluation of the United Nations Human Settlements Programme (UN-Habitat) (E/AC.51/2015/2)

50. **The OIOS evaluation focused on the 2012-13 period and the extent to which UN-Habitat has in place the elements to plan for, manage and demonstrate results as it embarks on its strategic plan for the period 2014-2019.** OIOS concluded that during the period under review, UN-Habitat had positioned itself as the lead United Nations agency responsible for sustainable urbanization. UN-Habitat implemented an ambitious agenda and delivered outputs valued by stakeholders. Moreover, it made important improvements, making UN-Habitat better positioned in 2014 compared to 2008, at the start of its previous strategic plan. Nevertheless, OIOS noted important shortcomings that could hinder UN-Habitat performance in the period 2014-2019. Most notably, the UN-Habitat sustainable urbanization agenda has yet to reach all corners of the organization with some country operations still lacking a sustainable urbanizations focus. In addition, UN-Habitat still lacks clear resource mobilization and partnership strategies and a number of internal processes and functions, including risk management and information and knowledge management. It also lacks robust assessments of the outcomes of its work, even among its more mature and higher-risk programmes.

Programme evaluation of the Economic Commission for Latin America and the Caribbean (E/AC.51/2015/6)

51. The evaluation focused on assessing the effectiveness and relevance of the Economic Commission for Latin America and the Caribbean (ECLAC), particularly on how its work has supported decision-making and policy-making in the region. ECLAC has raised important and relevant development policy issues for debate among Member States, while maintaining its impartiality and facilitating regional and subregional integration initiatives. It has facilitated regional and subregional

decision-making in some critical areas. Through its research and analysis, it has increased an overall understanding of the various issues affecting the region, although the knowledge produced would benefit from more effective dissemination strategies. Greater efforts are needed in order to increase ECLAC relevance and visibility in the Caribbean as compared to Latin America. ECLAC has been influential at the regional and national levels in a number of thematic areas, and it could better leverage its catalytic role to further promote South-South cooperation. At the same time, the increasing complexity of development issues faced by the region, together with the growing number of mandates, puts enormous pressure on the organizational structure and resources of ECLAC.

Evaluation of the Office of the United Nations High Commissioner for Refugees (E/AC.51/2015/5)

52. The OIOS evaluation examined the relevance, the efficiency, the effectiveness and the impact of UNHCR towards achieving its mandate in protection, assistance and solutions, with a focus on durable solutions for protracted situations. While UNHCR has effectively responded to the growing number of complex emergency situations and generally fulfilled its protection mandate, it has been less effective in achieving durable solutions for persons of concern in protracted situations. This has been due primarily to external and political factors beyond its direct control. However, UNHCR has not fully seized opportunities to address these constraints, such as advocating more strategically with host Governments, or sufficiently expanding upon its humanitarian imperative to support the achievement of durable solutions. Recent efforts of UNHCR to address solutions have been a step in the right direction, and it now has an opportunity to systematize these efforts by advocating more strongly for solution options, building greater consensus and more strategic partnerships, and refining internal structures, processes and staff skills to meet solutions goals.

Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives (A/70/72)

53. In its fourteenth report on this subject, OIOS and the Inspection and Evaluation Division assessed the evaluation practice and capacity during 2012-2013 for all 32 Secretariat entities and synthesized key results contained in a sample of evaluation reports. While compared with the prior biennium there have been some positive developments regarding the Secretariat's evaluation functions, the overall quality of evaluation reports has not improved. Moreover, the overall Secretariat evaluation capacity and culture still require strengthening, and significant gaps remain in coverage.

C. Investigations Division

54. From 1 July 2014 to 30 June 2015, 178 matters pertaining to non-peacekeeping operations were reported to the Investigations Division, comprising 43 per cent of all matters reported to it. Following evaluation by the Intake Committee, 59 matters[1]

[1] Of the 59 matters predicated for investigation during the reporting period, 10 were received prior to 1 July 2014; 2 were closed prior to completion and referred to other offices; and 1 was closed prior to completion and filed for information.

were assigned internally for OIOS investigation, 87 matters[2] were referred or were in the process of being referred to other departments/offices, 23 were filed for information, 25 remain in suspense, 1 is being proactively assessed and 1 was consolidated with another case.

55. Table 1 shows the categories of the 87 referrals and 59 matters assigned for internal OIOS investigation during the period.

Table 1
Predicated investigations and referrals by category, 1 July 2014-30 June 2015

Category	*No. of OIOS investigations*	*Percentage of all OIOS investigations*	*Referrals issued*	*Percentage of referrals*
Financial	14	24	16	18
Inventory/assets	2	3	2	2
Management	5	8	10	11
Personnel	28	47	39	45
Procurement	6	10	14	16
Programmatic	3	5	6	7
Sexual exploitation and abuse	–	0	–	0
Sexual harassment	1	2	–	0
Total	**59**	**100**	**87**	**100**

Investigation reports issued during the reporting period

56. In total, 51 non-peacekeeping investigation reports were issued during the reporting period. In 31 of those reports, the allegations were substantiated, while in 20 they were not (see table 2).

Table 2
Non-peacekeeping investigation reports issued as at 30 June 2015

Category	*2010-2011*	*2011-2012*	*2012-2013*	*2013-2014*	*2014-2015*
Financial	7	8	51	37	15
Inventory/assets	3	1	3	1	3
Management	9	1	4	3	4
Personnel	14	8	12	21	14
Procurement	6	7	10	10	10
Programmatic	2	–	1	3	2
Sexual exploitation and abuse	1	1	1	–	1
Sexual harassment	1	1	–	–	2
Total	**43**	**27**	**82**	**75**	**51**

[2] Of the 87 referral matters, 5 were received prior to 1 July 2014.

57. For the 51 reports issued during the period, the average time taken to complete the investigations was 14 months; 12 of these reports were completed within the target of 6 months. At the end of the period, there were 51 matters under investigation for non-peacekeeping operations; these had been pending for an average of 11 months, with 29 per cent pending for less than 6 months.

58. Highlights of some of the non-peacekeeping investigations completed during the reporting period are provided below. All substantiated cases have been referred to relevant management for consideration of appropriate action.

59. OIOS conducted an investigation into possible procurement fraud related to a project funded by a United Nations system entity and executed by UN-Habitat Pakistan. Two contractors engaged on individual contracts administered by the United Nations Office for Project Services (UNOPS) were directly involved in the set up and management of three companies that they used to secure contract awards totalling $328,301 from UN-Habitat Pakistan during the period 2009-2012. The findings were referred to UN-Habitat and UNOPS in August 2014 for appropriate action; OIOS awaits a response. The case is under consideration by the Office of Legal Affairs of the United Nations Secretariat for criminal referral to three Member States. *(Case Nos. 0318/13 and 0585/13)*

60. OIOS conducted an investigation into possible procurement fraud related to a project funded by a United Nations system entity and executed by UN-Habitat Pakistan. During this investigation, a UN-Habitat information technology technician was tasked to retrieve computer hard drives for forensic analysis. The forensic analysis revealed that incriminating evidence had been deleted from one of the hard drives while it was in the custody of the technician, and OIOS found that the technician had deliberately tampered with evidence. Because the technician was engaged on an individual contract administered by UNOPS, the investigation findings were referred to UNOPS in August 2014 for appropriate action; OIOS awaits a response. *(Case No. 0027/14)*

61. In The Hague, OIOS investigated a report of harassment, sexual harassment and abuse of authority. The investigation found no clear and convincing evidence supporting the allegations. The findings were reported to the International Criminal Court for the Former Yugoslavia (ICTY) in April 2015; ICTY closed the case. *(Case No. 0430/14)*

62. In the United Nations Office at Geneva, OIOS found that a senior staff member, on secondment from a Member State, received subsidized rental rates from the Member State but failed to inform the Organization. OIOS noted the staff member's lack of cooperation with the investigation into his housing arrangements. OIOS reported its findings to the United Nations Office at Geneva on 28 April 2015. UNOG responded that the staff member opted for early retirement and has separated effective 31 January 2015 from the organization. However, considering the OIOS findings, the United Nations Office at Geneva decided to refer the case to the Assistant Secretary-General for Human Resources Management in June 2015 for further and appropriate action or possible placement of a note in the staff member's official status file. *(Case No. 0589/13)*

63. OIOS substantiated allegations that several Department for General Assembly and Conference Management staff members based in New York had engaged in unauthorized outside activities by working as interpreters, and taking paid work

repeatedly and in violation of United Nations staff rules, and a Member State's tax laws. The reports of these cases were issued in February and June 2015; OIOS awaits a response. *(Case Nos. 0562/13 and 0065/14)*

64. OIOS substantiated allegations that a United Nations staff member in Haiti had sexually abused an adult Haitian national. It was also established that the same staff member had sexually exploited Haitian females, and had misused United Nations information technology resources to view and store pornography. The OIOS report of investigation was issued in February 2015; action against the staff member concerned has not been finalized. *(Case No. 0433/13)*

65. Working in collaboration under a memorandum of understanding with the Risk Management Unit of the United Nations country team for Somalia, OIOS received one report of suspicious activities involving funding for humanitarian aid in Somalia. OIOS also developed one case from earlier, related investigations and another one from the Office for the Coordination of Humanitarian Affairs.

66. One non-governmental agency (NGO) was engaged to implement 10 projects funded by the Common Humanitarian Fund, valued at $3.6 million, of which $1.9 million, or 77 per cent, of the disbursed project funds was determined by OIOS to be fraudulently claimed. *(Case No. 172/13)*

67. An NGO was engaged to implement seven projects funded by the Common Humanitarian Fund, valued at $3.6 million. The OIOS investigation found that that an employee of an NGO had received $110,000 in kickbacks from a pharmaceutical supplier, was responsible for arranging and falsely accounting for the under supply of commodities and was engaged in procurement fraud. The activities of the employee concerned are to be referred to national law enforcement authorities, and the NGO in question is carrying out internal investigation to determine the level of loss to the Common Humanitarian Fund. *(Case No. 246/13)*

68. An NGO was contracted to implement three projects funded by the Common Humanitarian Fund valued at $1.8 million, of which $1.5 million was disbursed and 100 per cent of the disbursed project funds were determined to be fraudulently claimed. *(Case No. 329/14)*

69. A staff member of the United Nations Office at Nairobi had manipulated the IMIS system to make two fraudulent payments totalling $300,460 to bank accounts controlled by his associates. The staff member abandoned his post during the OIOS investigation, and was separated from service. OIOS recommended that the matter be referred to national law enforcement authorities, as well as appropriate financial recovery. *(Case 299/14)*

70. A senior staff member of the United Nations Office at Nairobi, with the active assistance and collusion of some of his subordinates, was running an unauthorized outside business interest in direct conflict of interest with his role as a United Nations official. *(Case Nos. 20/11, 527/13, 559/13, 560/13, 52/14, 53/14 and 54/14)*

71. A UNEP staff member extorted cash payments from members of the public who were duped into believing that they would be offered employment with the United Nations as a result of making facilitation payments. The staff member was also shown to be running an unauthorized business interest. The staff member was separated from service. *(Case Nos. 186/13 and 197/13)*

VI. Mandated reporting requirements

A. Capital master plan

Audit of associated costs and secondary data centre expenditures financed from the budget of the capital master plan (2014/096)

72. The Office of the Capital Master Plan implemented satisfactory governance, risk management and control processes regarding accuracy and validity of associated costs and secondary data centre expenditures financed from the budget of the Capital Master Plan. The Steering Committee on Associated Costs, which was established by the Under-Secretary-General for Management in January 2010, was effective in formalizing the coordination of associated costs activities across departments involved with the Capital Master Plan project. The Office of the Capital Master Plan also established additional controls to review these activities. All expenditures related to associated costs and the secondary data centre that were reviewed by OIOS were supported by invoices, and were reviewed and approved by the appropriate officials.

Audit of Guaranteed Maximum Price Contract for the General Assembly building under renovation (2014/143)

73. The Office of the Capital Master Plan implemented satisfactory governance, risk management and control processes regarding effective management of the Guaranteed Maximum Price Contract for the renovation of the General Assembly building. The Office exercised adequate controls over procurement of trade contracts and processing of invoices, change orders and construction manager controlled contingency allowance. Quality control activities were generally adequate, except for the delays in submitting quality plans by some trade contractors and architects. Owing to the tight construction schedule for the renovation of the General Assembly building, construction works were accelerated. However, the Office of the Capital Master Plan did not consolidate the anticipated acceleration costs at the start of the renovations to allow for monitoring and control. Since the renovations were substantially completed, the Office of the Capital Master Plan agreed to note the need for timely submission of quality plans and for consolidation of acceleration costs in the lessons learned register for future United Nations capital projects.

Audit of the closure of the Guaranteed Maximum Price Contract for the renovation of the Secretariat building (2014/047)

74. The Office of the Capital Master Plan implemented satisfactory governance, risk management and control processes regarding effective management of the closure of the Guaranteed Maximum Price Contract for the renovation of the United Nations Secretariat building. The duration of the renovation of the Secretariat building was generally within the timeframe stipulated in the contract. The operational and financial closure of the Secretariat building Guaranteed Maximum Price Contract was ongoing. The Office of the Capital Master Plan had made substantial progress in rectifying the deficiencies in mechanical, electrical and plumbing systems that had been identified by the commissioning consultant and in obtaining all documentation necessary for the occupancy, operation and maintenance of the renovated building and its systems. The issuance of a certificate of final completion and the release of final payment would be dependent on the satisfactory conclusion of these matters.

B. Construction of additional office facilities at the Economic Commission for Africa in Addis Ababa and the United Nations Office at Nairobi

Audit of the new office facility construction project in the Economic Commission for Africa (2015/040)

75. The Procurement Manual and the legal provisions of contracts specifically provided controls to manage and resolve disputes related to poor performance by contractors. The Office of Legal Affairs was to be consulted to resolve disputes with contractors, as required. The contract, new office facility, was signed on 1 April 2010 and obligated the contractor to complete construction of the building by 28 February 2012. This deadline was extended five times to 31 December 2013; however, the building was not substantially completed until 27 June 2014. The contract stipulated three available remedies, totalling up to $2.8 million, to compensate the Economic Commission for Africa (ECA) for any non-performance of the contractor. However, one of the remedies, the performance bond, was not renewed in line with the contract extensions and was therefore no longer available.

76. ECA referred the contractor's inability to complete the contract to the Office of Legal Affairs in September 2012 and again in May 2013. The Office of Legal Affairs advised ECA of the Organization's contractual rights to available remedies; however, according to ECA, it decided to defer exercising those rights until the end of the project, in order to ensure its completion as soon as possible, without further seeking the advice of the Office of Legal Affairs in this decision. On 8 December 2014, ECA informed the contractor in writing of its intention to exercise its contractual rights to seek liquidated damages for 23 of the 28 months delay in completing the project. In addition, ECA was still withholding a retention reserve of $936,740. However, ECA informed OIOS in April 2015 that it had decided, after exploring all options, that the only remedy that it would exercise was the 10 per cent retention reserve that it was currently holding.

Audit of the construction of a new office facility for the Mechanism for International Criminal Tribunals in Arusha (2015/038)

77. The General Assembly approved the financing of the construction of a new office facility for the Mechanism for International Criminal Tribunals in Arusha at a cost of $8.8 million. As at 31 December 2014, total expenditure for the project amounted to $1.19 million. The Mechanism established a project management team and developed a project management plan that was being implemented and monitored. A consulting firm, contracted in accordance with the established procurement procedures at a cost of $774,700, was supporting the project management team in the appraisal, design and tendering process for the contractor and subcontractors. The Mechanism, in consultation with the Office of Central Support Services, took actions that reduced the project schedule from five years to four years. Construction was expected to take one year, with occupancy set for early 2016.

78. Based on OIOS recommendations, the Mechanism for International Criminal Tribunals conducted fraud awareness and prevention training for the project management team members to mitigate the risk of fraud, financial losses and reputation damage; and developed procedures for change orders to clearly set out the delegation of authority for preparing, reviewing, certifying and approving change

orders before the start of construction activities to minimize the risk of disputes. The Mechanism was also taking measures to include indirect costs, such as information communication and technology equipment, furniture and security systems for the new office facility in the budget submission for biennium 2016-2017.

C. United Nations Compensation Commission

79. The Compensation Commission was created in 1991 as a subsidiary organ of the Security Council to process claims and pay compensation for losses and damages suffered as a direct result of Iraq's invasion and occupation of Kuwait. Successful claimants are paid out of the Compensation Fund, which receives 5 per cent of Iraqi oil export revenues. In December 2014, the United Nations Compensation Commission Governing Council adopted decision 272, which postponed deposits to the Compensation Fund until January 2016, with quarterly payments towards the outstanding award resuming in 2016.

80. As at the end of October 2014, the Compensation Commission had paid $47.8 billion out of the total of $52.4 billion in compensation awards, leaving an outstanding balance of $4.6 billion owing to the one remaining claim. No further payments will be made until 2016.

81. The Compensation Commission made available an amount of $50,000 for internal audit resources for 2014. OIOS used those resources to undertake two audits of the Compensation Commission.

Audit of the Compensation Commission claims payments for the period from November 2013 to October 2014 (2015/016)

82. OIOS assessed that the Compensation Commission continued to have effective arrangements in place to ensure that compensation awards were disbursed and that payment records were accurate, properly documented and in compliance with Governing Council decisions and United Nations Financial Regulations and Rules. In addition, reporting on programme and financial performance, including the receipt and monitoring of Compensation Fund revenues, continued to function as intended.

Audit of the Compensation Commission liquidation preparedness (2014/067)

83. Undertaken at the request of the Compensation Commission secretariat, OIOS assessed that arrangements for the Commission's preparedness for its liquidation were satisfactory. The Compensation Commission had undertaken risks and needs assessments, and put in place arrangements for planning and reporting on the liquidation process.

United Nations A/70/318 (Part I)/Add.1

General Assembly

Distr.: General
12 August 2015

Original: English

Seventieth session
Item 142 of the provisional agenda*
Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2014 to 30 June 2015

Addendum

Contents

		Page
	Abbreviations and acronyms	2
I.	Introduction	5
II.	Overall assessment of the implementation of recommendations	5
III.	Analysis of open recommendations	6
IV.	Critical recommendations for which implementation is past due	8
V.	Financial implications of recommendations of the Office of Internal Oversight Services	20
VI.	Reports issued during the reporting period	20

* A/70/150.

15-13707 (E) 240815

Please recycle

Abbreviations and acronyms

AMISOM	African Union Mission in Somalia
DESA	Department of Economic and Social Affairs
DFS	Department of Field Support
DGACM	Department for General Assembly and Conference Management
DM	Department of Management
DM-CMP	Department of Management — capital master plan
DPA	Department of Political Affairs
DPI	Department of Public Information
DPKO	Department of Peacekeeping Operations
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICT	Information and communications technology
ICTR	International Criminal Tribunal for Rwanda
ICTY	International Tribunal for the Former Yugoslavia
IPSAS	International Public Sector Accounting Standards
ISDR	International Strategy for Disaster Reduction
ITC	International Trade Centre
MICT	Mechanism for International Criminal Tribunals
MINURSO	United Nations Mission for the Referendum in Western Sahara
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
OCHA	Office for the Coordination of Humanitarian Affairs

OCSS	Office of Central Support Services
ODA	Office of Disarmament Affairs
OHRLL	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OHCHR	Office of the United Nations High Commissioner for Human Rights
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OOSA	Office for Outer Space Affairs
OSAA	Office of the Special Adviser on Africa
PBSO	United Nations Peacebuilding Support Office
RSCE	Regional Service Centre Entebbe
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNCC	United Nations Compensation Commission
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
UNFICYP	United Nations Peacekeeping Force in Cyprus
UNFIP	United Nations Fund for International Partnerships
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIDIR	United Nations Institute for Disarmament Research
UNIFIL	United Nations Interim Force in Lebanon
UNIOGBIS	United Nations Integrated Peacebuilding Office in Guinea-Bissau
UNISDR	United Nations Office for Disaster Risk Reduction
UNISFA	United Nations Interim Security Force for Abyei

UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-IMD	United Nations Joint Staff Pension Fund-Investment Management Division
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia
UNMISS	United Nations Mission in South Sudan
UNOCI	United Nations Operation in Côte d'Ivoire
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOV	United Nations Office at Vienna
UNOWA	United Nations Office for West Africa
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNSOA	United Nations Support Office for the African Union Mission in Somalia
UNSSC	United Nations System Staff College
UNTSO	United Nations Truce Supervision Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNU	United Nations University
UNV	United Nations Volunteers programme

I. Introduction

1. The present addendum provides information about the status of implementation of recommendations issued by the Office of Internal Oversight Services (OIOS). The report is divided into five main sections (II-VI). Section II provides an overall assessment of the implementation of recommendations. Section III provides a breakdown of open recommendations, by United Nations entity. Section IV includes a list of critical recommendations of which the implementation is past due. Section V includes OIOS recommendations with financial implications. Section VI consists of a list of all of the oversight reports issued by OIOS between 1 July 2014 and 30 June 2015.

II. Overall assessment of the implementation of recommendations

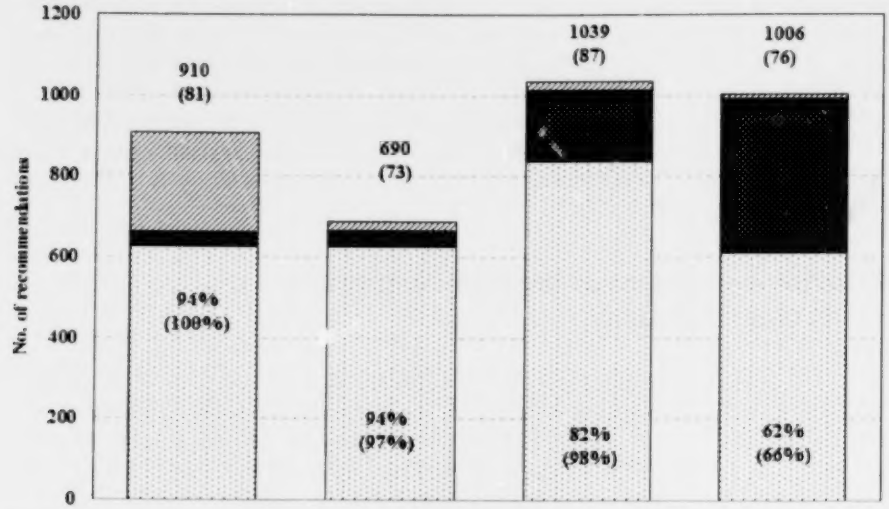
2. The figure below provides a breakdown of the status of implementation of recommendations issued from 1 January 2011 to 31 December 2014, including the implementation rate for each of those calendar years.[1] During the period from 1 January to 31 December 2014, OIOS issued 1,006 recommendations to United Nations entities. Of those, 76 (8 per cent) were deemed critical. As at 31 December 2014, programme managers had implemented 613 (62 per cent) of all the recommendations issued during the calendar year, including 50 (66 per cent) of the critical recommendations issued during 2014.[2]

[1] The most recent follow-up of important recommendations was carried out in January 2015 for recommendations issued as at 31 December 2014, in accordance with the new follow-up schedule established in 2011 (see A/67/297 (Part I)). Critical recommendations due for implementation are followed up on a quarterly basis; therefore their status is as at 30 June 2015 for recommendations issued up to the end of December 2014. The information given in the figure is provided by calendar year to ensure compatibility with past calendar years and to ensure consistency with the performance data used in the senior managers' compacts.

[2] It is to be noted that the implementation rates of all recommendations and of critical recommendations are based on the total number of implemented recommendations divided by the number of recommendations issued, excluding those that have been closed.

Figure I

Status of recommendations issued from 1 January 2011 to 31 December 2014 as at 30 January 2015, and implementation rates[a]



	2011	*2012*	*2013*	*2014*
Closed	245 (8)	22 (3)	22 (1)	13 (0)
Pending	37 (0)	40 (2)	178 (2)	380 (26)
Implemented	628 (73)	628 (68)	839 (84)	613 (50)

[a] Critical recommendations and the corresponding implementation rates are given in parentheses. A recommendation may be "closed" when, inter alia, it is overtaken by events or when management accepts responsibility for residual risk arising from the non-implementation of the recommendation. In addition, "closed" recommendations include those that may have been reclassified as "opportunities for improvement" as a result of an OIOS review of all outstanding recommendations in 2011. It is to be noted that the implementation rates of all recommendations and of critical recommendations are based on the total number of implemented recommendations divided by the number of recommendations issued, excluding those that have been closed.

III. Analysis of open recommendations

3. Table 1 provides information about the status of all outstanding recommendations issued up to the end of 30 June 2015 for each United Nations department/office. Of the 1,016 recommendations, there were 58 critical recommendations outstanding (6 per cent), the implementation of 39 of which was past due (i.e., the target date had been missed) and of 19 was not yet due. Specific information on critical recommendations for which implementation is overdue, including the management's response, is provided in section IV.

Table 1

Breakdown of open recommendations by status and implementation schedule for all outstanding critical recommendations issued up to 30 June 2015

	Outstanding recommendations			*Critical recommendation implementation schedule*		
	Total	*Important*	*Critical*	*Second half of 2015*	*2016 and beyond*	*Past due*
DESA	1	1				
DFS	94	91	3	1	2	
DGACM	10	10				
DM	117	112	5		4	1
DPA	1	1				
DPI	5	5				
DPKO	18	15	3	1	1	1
DSS	3	3				
ECA	5	4	1		1	
ECE	2	2				
ECLAC	7	7				
EOSG	9	9				
ESCAP	4	4				
ESCWA	1	1				
ICTR	8	8				
ICTY	1	1				
ISDR	3	3				
ITC	15	15				
MICT	2	2				
MINURSO	3	3				
MINUSMA	14	10	4	2		2
MINUSTAH	33	30	3			3
MONUSCO	17	15	2			2
OCHA	20	19	1	1		
ODA	2	2				
OHCHR	16	16				
OHRLLS	2	2				
OLA	3	3				
OOSA	1	1				
OSAA	1	1				
PBSO	4	4				
UNAMA	9	9				
UNAMI	28	27	1			1
UNAMID	37	27	10	3		7
UNCTAD	13	13				

	Outstanding recommendations			*Critical recommendation implementation schedule*		
	Total	*Important*	*Critical*	*Second half of 2015*	*2016 and beyond*	*Past due*
UNDOF	5	5				
UNEP	10	10				
UNFCCC	14	14				
UNFICYP	2	2				
UNFIP	4	4				
UN-Habitat	26	23	3			3
UNHCR	136	128	8			8
UNIDIR	1	1				
UNIFIL	22	22				
UNISFA	7	3	4	2	1	1
UNJSPF	16	16				
UNJSPF-IMD	14	14				
UNMIL	24	24				
UNMISS	16	15	1			1
UNOCI	31	29	2			2
UNODC	37	37				
UNOG	15	15				
UNON	47	46	1			1
UNOV	6	6				
UNOWA	4	4				
UNRWA	1	1				
UNSOA	47	41	6			6
UNSSC	8	8				
UNTSO	5	5				
UNU	2	2				
UNV	3	3				
UN-Women	4	4				
Total	**1 016**	**958**	**58**	**10**	**9**	**39**

IV. Critical recommendations for which implementation is past due

4. Table 2 provides details of critical recommendations for which implementation is overdue, together with the management's latest update on the progress made to date.

Table 2
Critical recommendations for which implementation is past due

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
DM	AH2007/510/01	DM in consultation with the Office of Legal Affairs, should: (1) review and revise the Secretary-General's bulletin on the organization of the Secretariat of the United Nations to reflect changes that have occurred since its promulgation in 2002; *Client response July 2015: implementation of this recommendation is in progress. The draft ST/SGB has been sent to EOSG for signature.*	1 April 2008	31 December 2012	30 August 2015
DPKO	AP2014/641/01	Confidential. *Client response July 2015: implemented* (OIOS: there is still work to be completed).	8 December 2014	1 March 2015	–
MINUSMA	AP2014/614/01	Confidential. *Client response July 2015: implemented* (OIOS: further information needed).	8 December 2014	31 December 2014	30 June 2015
MINUSMA	AP2014/614/01	MINUSMA should take action to fill vacant posts in the fuel unit and once completed: (a) fully implement a quality assurance and fraud deterrent system for analysing and monitoring fuel consumption; (b) provide contingents with adequate training on the fuel consumption reporting system; and (c) establish a mechanism to reconcile aviation fuel received against the contractor's invoices and investigate any discrepancies. *Client response July 2015: implemented* (OIOS: further information needed).	8 December 2014	1 March 2015	30 June 2015
MINUSTAH	AP2014/683/01	MINUSTAH should implement an action plan to withdraw excess vehicles held by different sections and redeploy or dispose of excess vehicles, including those in	8 December 2014	30 June 2015	–

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
		stock. *Client response July 2015: implemented* (OIOS: there is still work to be completed).			
MINUSTAH	AP2014/683/07	Confidential. *Client response July 2015: implemented* (OIOS: further work needed).	30 June 2015	30 June 2015	
MINUSTAH	AP2014/683/07	*Confidential. Client response July 2015: implemented* (OIOS: verification needed).	30 June 2015	30 June 2015	
MONUSCO	AP2014/620/01	Confidential. *Client response July 2015: implementation of this recommendation is in progress.*	24 November 2014	30 June 2015	30 September 2015
MONUSCO	AP2013/620/06	Confidential. *Client response July 2015: implemented* (OIOS: verification needed).	15 December 2014	30 June 2015	–
UNAMI	AP2011/812/07	UNAMI should, in consultation with DFS, carry out an administrative review of all contracts managed by the Engineering and Building Management Section with the aim of identifying other overpayments and initiate action, where appropriate. *Client response July 2015: implementation of this recommendation is in progress. Review of the contracts is being carried out.*	29 November 2012	31 December 2012	31 December 2015
UNAMID	AP2012/634/04	Confidential. *Client response July 2015: implementation of this recommendation is in progress.*	20 June 2013	31 July 2013	–
UNAMID	AP2014/634/10	UNAMID should assess and upgrade security measures in and around its warehousing facilities. *Client response July 2015: implementation of this recommendation is in progress. Security measures at headquarters warehouse facilities are completed and inventory is being moved there.*	15 December 2014	31 March 2015	30 September 2015

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNAMID	AP2014/634/10	UNAMID should conduct a fire safety assessment of all its storage areas, identify fire safety hazards and take related corrective actions, and conduct fire safety inspections on a regular basis. *Client response July 2015: implementation of this recommendation is in progress. A fire safety assessment has not been conducted yet because warehouses are currently being physically reorganized and construction is in progress at several locations.*	15 December 2014	31 March 2015	30 September 2015
UNAMID	AP2014/634/05	UNAMID should implement procedures to ensure that any unused inventory that was previously issued to projects is returned to warehouses and Galileo is updated accordingly. *Client response July 2015: implemented* (OIOS: further work required).	15 December 2014	30 April 2015	–
UNAMID	AP2014/634/05	UNAMID should review all inventory balances and analyse inventory movements to identify slow and non-moving items, as well as excessive quantities, and either initiate actions for transfers to other missions or obtain approvals for write-offs. *Client response July 2015: implemented* (OIOS: further work required).	15 December 2014	31 May 2015	–
UNAMID	AP2014/634/12	UNAMID should establish and implement adequate procedures for ensuring that rental income is received in a timely manner from relevant staff; contractors and United Nations agencies, funds and programmes. *Client response July 2015: implemented* (OIOS: verification needed).	27 May 2015	30 June 2015	–

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNAMID	AP2014/634/12	UNAMID should recover rental arrears, including $1.2 million from staff, contractors and United Nations agencies, funds and programmes, and refund $25,069 recovered from international staff in excess of their arrears. *Client response July 2015: implemented* (OIOS: evidence needed).	27 May 2015	30 June 2015	–
UN-Habitat	AA2014/250/01	UN-Habitat should ensure that initiatives such as Women Land Access Trust operations are initiated, implemented and managed in accordance with the prescribed guidelines and standards. In addition, UN-Habitat should document the lessons learned from the implementation of Women Land Access Trust projects for future reference. *Client response July 2015: implementation of this recommendation is in progress.*	5 December 2014	30 June 2015	30 September 2015
UN-Habitat	AA2014/250/01	UN-Habitat should at all times perform due diligence to assess the technical, financial, managerial and administrative capacities of implementing partners, as prescribed by the policy statement on partnerships with non-governmental and civil society organizations. *Client response July 2015: implementation of this recommendation is in progress — policy is being finalized.*	5 December 2014	30 June 2015	30 September 2015
UN-Habitat	AA2014/250/01	UN-Habitat should follow up, account for and recover project assets in the custody of implementing partners, especially for those projects that have been terminated. *Client response July 2015: implementation of this recommendation is in progress.*	5 December 2014	30 June 2015	30 September 2015

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNHCR	AR2012/112/03	UNHCR should engage the Government of Ethiopia to seek redress for the breaches of the country agreement, the implementing partner agreement, and the provisions of the right of use agreements by the Government implementing partner. *Client response February 2015: implementation of this recommendation is in progress. UNHCR indicated that of the eight key points of action by the partner, six had been duly addressed and closed. The UNHCR representation will continue engaging with the partner to ensure full implementation.*	25 March 2013	31 December 2013	–
UNHCR	AR2013/141/03	The UNHCR representation in Afghanistan, in conjunction with the Bureau for Asia and the Pacific, should: (a) undertake a review of the project implemented by the partner to ascertain the extent to which project objectives were achieved and whether value for money was obtained; and (b) review payments made to the partner, in the context of the deliverables actually provided, and recover any payments that are considered to be excessive. *Client response May 2015: implementation of this recommendation is in progress. UNHCR stated that the Controller had sent a letter to the regional office of the partner with a copy to its headquarters with regard to the claimed amount. The partner responded to the letter by e-mail on April 2015 by again objecting to the claim. UNHCR then requested the partner to provide a reply to the Controller's letter by the designated officer at its headquarters and, in addition,*	30 May 2014	30 September 2014	–

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
		asked the partner to provide clear documentation to substantiate the direct cost charged over and above the budget.			
UNHCR	AR2013/166/01	The UNHCR Division of Information Systems and Telecommunications should establish governance arrangements for the "Connect and collaborate" project that are consistent with UNHCR ICT project management governance policies and practices. *Client response May 2015: implementation of this recommendation is in progress. UNHCR indicated that administrative instruction on ICT Governance Board was promulgated on March 2015. Action still needs to be taken to establish governance arrangements specifically for the "Connect and collaborate" project.*	12 June 2014	30 September 2014	–
UNHCR	AR2013/121/01	The UNHCR representation in Turkey should strengthen arrangements for the delivery and distribution of core relief items in the camps by: (a) preparing a plan for delivery of core relief items in consultation with relevant camp authorities; (b) preparing a list of authorized personnel in the camps and obtaining their specimen signatures for verification of deliveries; (c) arranging for signatures or thumb impressions of beneficiaries to be obtained as confirmation of the receipt of relief items; and (d) requiring the partner and UNHCR field teams to submit distribution reports, on-site distribution reports and post-distribution reports on core relief items. *Client response April 2015: implementation of this recommendation is in progress.*	22 December 2014	31 March 2015	–

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNHCR	AR2014/112/01	The UNHCR regional support hub in Kenya should establish appropriate local procedures to ensure that: (a) the regional officers' workplans are focused on high-risk areas and operational priorities and include specific mission plans to the countries in the region together with the required travel resources; (b) for every support mission, a report is prepared, reviewed and sent to the respective country representative; and (c) the status of implementation of recommendations contained in the regional officers' mission reports is systematically monitored. *Client response May 2015: implementation of this recommendation is in progress. UNHCR stated that local procedures on mission planning, reporting and monitoring and 2015 workplans had been developed. Action was under way to implement the remaining parts of the recommendation.*	30 December 2014	31 March 2015	–
UNHCR	AR2014/141/01	Confidential. *Client response July 2015: implementation of this recommendation is in progress.*	28 January 2015	30 June 2015	–
UNHCR	AR2014/141/01	Confidential. *Client response July 2015: implementation of this recommendation is in progress.*	28 January 2015	30 June 2015	–
UNHCR	AR2014/131/04	The UNHCR representation in Jordan should prepare an annual procurement plan based on an assessment of needs and establish adequate management oversight processes over procurement activities for ensuring full compliance with the UNHCR procurement rules and procedures. *Client response June 2015: implementation of*	12 June 2015	30 June 2015	–

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
		this recommendation is in progress. UNHCR stated that the annual procurement plan had been prepared and a Senior Supply Officer had been engaged under a temporary appointment to supervise the procurement activities. In addition, all staff concerned were trained on supply management issues. Action still needed to be taken to ensure that adequate management oversight processes over procurement activities were in place and fully functioning.			
UNISFA	AP2014/635/02	UNISFA should establish and implement proper mechanisms for general engineering support, including, but not limited to: clearly delineated roles and responsibilities for facilities management and other general engineering support functions; a management oversight group for engineering activities; and properly promulgated standard operating procedures. *Client response July 2015: implemented* (OIOS: further work needed).	20 April 2015	20 April 2015	–
UNMISS	AP2014/633/05	UNMISS should establish an adequate threshold for stock discrepancies and investigate all discrepancies above the established threshold and take appropriate action. *Client response July 2015: implemented* (OIOS: further work needed).	29 January 2015	30 March 2015	30 September 2015
UNOCI	AP2013/640/07	Confidential. *Client response July 2015: implementation in progress.*	18 July 2014	30 December 2014	30 June 2015

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNOCI	AP2014/640/03	UNOCI should further engage with the Government of Côte d'Ivoire to: (a) reactivate the joint verification process of ex-combatants with the Autorité pour le désarmement, de la démobilisation et de la réintégration; (b) obtain access to the database of the Autorité to ensure the eligibility of programme participants and to provide support for payments being made to participants. *Client response July 2015: implementation of this recommendation is in progress.*	29 January 2015	31 March 2015	–
UNON	AT2010/211/0	The UNON ICT Service should: (a) appoint a dedicated Information Security Officer reporting to the Chief of the Service to oversee and drive the implementation of a comprehensive and risk-based information security programme; (b) include information security requirements in customer service-level agreements to ensure that information security requirements are adequately addressed in a proactive manner; and (c) arrange an independent assessment of its information security programme at least once a year. *Client response July 2015: implementation of this recommendation is in progress. Additional clause to be included and an independent assessment of the information security programme will take place.*	23 December 2010	31 December 2014	31 December 2015
UNSOA	AP2011/638/03	Confidential. *Client response June 2015: implementation of this recommendation is in progress.*	8 June 2012	31 October 2012	–

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
UNSOA	AP2013/638/05	UNSOA should monitor bulk fuel issued to AMISOM and its consumption by: (a) enforcing AMISOM reporting procedures and requirements; (b) providing regular training to AMISOM personnel in charge of fuel handling and monitoring; and (c) regularly analysing consumption patterns to identify any unusual activities and take appropriate action. *Client response June 2015: implemented.* (OIOS: pending receipt of evidence).	7 August 2014	31 December 2014	–
UNSOA	AP2013/638/03	UNSOA should develop and implement a policy on air services to be provided to non-UNSOA and non-AMISOM personnel and the recovery of costs of such services. *Client response March 2015: implementation of the recommendation is in progress. The policy is under review and UNSOA is recovering the cost of transportation from one contractor. Client response June 2015: implementation of this recommendation is in progress — discussion with Headquarters is under way.*	8 December 2014	31 January 2015	–
UNSOA	AP2013/638/02	UNSOA should submit procurement actions taken that were not within its delegated procurement authority to the Headquarters Committee on Contracts and the Assistant Secretary-General of OCSS for ex post facto review and approval. *Client response June 2015: implementation of this recommendation is in progress.*	16 December 2014	31 January 2015	31 July 2015
UNSOA	AP2013/638/02	UNSOA should implement procedures to ensure compliance with its delegation of procurement authority. *Client response June 2015: implementation of this*	16 December 2014	31 March 2015	31 July 2015

Entity	*Assignment number*	*Recommendation*	*Report date*	*Target date*	*New estimated completion date*
		recommendation is in progress. The long-term contract arrangements for security and catering services are anticipated to be complete.			
UNSOA	AP2014/638/02	UNSOA should implement the procedures for identifying and writing off excess, slow-moving and obsolete stock. ***Client response June 2015: implementation of this recommendation is in progress. Management has issued instructions to self-accounting units to review their holdings so as to cleanse the inventory. Management is also in the process of establishing a centralized warehouse management framework, which will incorporate procedures for addressing the recommendation.***	20 April 2015	30 June 2015	31 August 2015

V. Financial implications of recommendations of the Office of Internal Oversight Services

5. Table 3 provides a summary of OIOS recommendations with financial implications. OIOS classifies financial implications into several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

6. During the reporting period, OIOS identified $10.5 million in recoveries and expenditure reduction, of which $90,373 were realized during that period.

Table 3
Financial implications of OIOS recommendations, 1 July 2014-30 June 2015
(United States dollars)

Entity	*Assignment number*	*Description*	*Estimated amount*	*Realized amount*
ICTR	0403/14	Misuse of resources	3 080	–
MINUSTAH	AP2014/683/01	Recovery of overpayments to vendor	181 353	–
OCHA	0172/13	Fraud and misappropriation of donor project funds by an implementing partner	1 963 481	–
OCHA	0246/13	Fraud and misappropriation of donor project funds by an implementing partner	3 600 000	–
OCHA	0329/14	Fraud and misappropriation of donor project funds by an implementing partner	2 429 037	–
OHRLLS	0482/13	Fraudulent education grant claims	46 047	–
UNAMID	AP2014/634/12	Recovery of rental arrears	1 200 000	47 175
UNHCR	AR2013/111/03	Recovery of expenditure	16 626	16 626
UNHCR	AR2014/110/02	Recovery of value added tax	312 000	–
UNHCR	AR2014/111/02	Recovery of overpayments to implementing partners	210 180	26 572
UNHCR	AR2014/131/01	Recovery of costs	144 000	–
UNIFIL	AP2014/672/03	Recovery of overpayments to vendor	53 800	–
UNODC	0497/12	Funds unduly reimbursed to a staff member	7 412	–
UNON	0020/11	Fraud and misuse of office for the private gain of a third party	17 850	–
UNON	0020/11	Recovery of annual leave and daily subsistence allowance	2 625	–
UNON	0299/14	Misappropriation of funds by a staff member	300 460	–
UNON	0527/13	Fraud and misuse of office for the private gain of a third party	17 850	–
Total			**10 505 801**	**90 373**

VI. Reports issued during the reporting period

7. During the 12-month period from 1 July 2014 to 30 June 2015, OIOS issued 324 oversight reports, including 12 reports to the General Assembly and 46 closure reports. Table 4 provides a list of all the reports issued during the reporting period.

Table 4
Reports issued during the period from 1 July 2014 to 30 June 2015

A. Reports to the General Assembly

Symbol	*Date*	*Subject*
A/69/308 (Part I)	12 August 2014	Activities of OIOS for the period from 1 July 2013 to 30 June 2014
A/69/308 (Part I)/ Add.1	12 August 2014	Activities of OIOS for the period from 1 July 2013 to 30 June 2014: addendum
A/69/308 (Part II)	23 February 2014	Activities of OIOS on peace operations for the period 1 January to 31 December 2014
E/AC.51/2015/2	8 January 2015	Evaluation of UN-Habitat
E/AC.51/2015/6	18 March 2015	Evaluation of ECLAC
E/AC.51/2015/7	18 March 2015	Evaluation of ESCAP
E/AC.51/2015/8	19 March 2015	Evaluation of ITC
E/AC.51/2015/4	18 March 2015	Evaluation of UNCTAD
E/AC.51/2015/5	18 March 2015	Evaluation of UNHCR
E/AC.51/2015/3	18 March 2015	Thematic evaluation of monitoring and evaluation of the Millennium Development Goals: lessons learned for the post-2015 era
A/70/72	20 March 2015	Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives
E/AC.51/2015/9	25 March 2015	Evaluation of UN-Women

B. Reports to programme managers issued by the Internal Audit Division

Entity	*Issue date*	*Audit report subject*	*Report rating*	*Number of recommendations*	
				Critical	*Important*
DFS	8 December 2014	Human resources management in the United Nations Global Service Centre	Partially satisfactory	0	2
	15 December 2014	Implementation of the global field support strategy	Partially satisfactory	0	8
	22 December 2014	Air operations	Partially satisfactory	0	7
	29 December 2014	Finance and procurement activities of the United Nations Global Service Centre	Unsatisfactory	1	5
	6 May 2015	Delegation of human resources management authority	Partially satisfactory	0	2
DGACM	24 June 2015	Implementation of information technology projects to support integrated global management of conference services	Partially satisfactory	0	6
DM	23 July 2014	Performance Management and Development System	Partially satisfactory	0	7
	12 August 2014	Preparedness of United Nations Headquarters to comply with IPSAS on property, plant and equipment	Partially satisfactory	0	3
	30 September 2014	Vendor claims processing in the Integrated Management Information System	Partially satisfactory	0	8
	19 February 2015	Headquarters Property Survey Board	Partially satisfactory	0	3
	28 May 2015	Closure of the guaranteed maximum price contract for the renovation of the United Nations Headquarters building	Satisfactory	0	2
	16 June 2015	Administration and management of the health insurance scheme	Unsatisfactory	3	3
DM, DFS	13 November 2014	Acquisition and implementation of an electronic fuel management system for the Secretariat	Unsatisfactory	1	3
DM, DGACM, DSS	10 March 2015	Overtime at United Nations Headquarters	Partially satisfactory	0	2
DM, UNSOA	31 December 2014	Implementation of the Umoja system in UNSOA	Partially satisfactory	0	8

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
DM-CMP	29 September 2014	Associated costs and secondary data centre expenditures financed from the budget of the capital master plan	Satisfactory	0	0
DM-CMP	18 December 2014	Audit of the guaranteed maximum price contract for the renovation of the General Assembly building	Satisfactory	0	0
DPKO	25 August 2014	Security Sector Reform Unit	Partially satisfactory	0	1
	22 May 2015	United Nations Mine Action Service	Partially satisfactory	0	6
DPKO, DFS, DM	30 September 2014	Administration of entitlements and benefits of uniformed personnel by the Departments of Peacekeeping Operations, Field Support and Management and selected field missions	Partially satisfactory	0	9
ECA	3 September 2014	Procurement and contract management	Unsatisfactory	1	4
ECA, DM	20 May 2015	New office facility construction project	Unsatisfactory	1	3
EOSG	18 December 2014	Management of the Global Compact Trust Fund	Partially satisfactory	0	3
ICTR	18 September 2014	Staff separation process	Partially satisfactory	0	3
	24 April 2015	Administrative support arrangements between the International Criminal Tribunal for Rwanda and the Mechanism for International Criminal Tribunals, Arusha Branch	Partially satisfactory	2	3
ICTY	17 December 2014	Transitional arrangements	Partially satisfactory	0	2
ITC	3 February 2015	Donor-funded project implemented by ITC in Côte d'Ivoire	Partially satisfactory	0	1
MICT	18 May 2015	Construction of a new office facility for the Mechanism for International Criminal Tribunals in Arusha	Partially satisfactory	0	4
MINURSO	29 September 2014	MINURSO	Partially satisfactory	0	7
	8 December 2014	Safety and security	Unsatisfactory	3	5
	25 March 2015	Recruitment of national staff and individual contractors	Unsatisfactory	1	4
	18 June 2015	Administrative support provided to MINUSMA by UNOCI	Unsatisfactory	1	3

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
	19 June 2015	Fuel management	Unsatisfactory	2	4
MINUSTAH	24 July 2014	Civil affairs activities	Partially satisfactory	0	4
	17 September 2014	Air operations	Partially satisfactory	0	9
	5 November 2014	Safety and security	Partially satisfactory	0	6
	8 December 2014	Fleet management	Unsatisfactory	2	5
	18 June 2015	Community violence reduction programme	Partially satisfactory	0	6
	30 June 2015	Waste management	Unsatisfactory	4	3
MONUSCO	24 November 2014	Air operations	Unsatisfactory	4	3
	24 November 2014	Disarmament, demobilization, repatriation/resettlement and reintegration activities	Partially satisfactory	0	3
	15 December 2014	Support functions provided by the Kalemie field office	Unsatisfactory	1	5
	15 December 2014	Safety and security	Unsatisfactory	1	6
	23 December 2014	Post-exchange contract	Unsatisfactory	3	2
	27 April 2015	Quick-impact projects	Partially satisfactory	0	4
	24 June 2015	Procurement and management of contracts for services	Partially satisfactory	0	4
	24 June 2015	Facilities management	Partially satisfactory	0	2
	26 June 2015	Medical services	Partially satisfactory	0	3
OCHA	13 August 2014	Managing agent role for the Somalia Common Humanitarian Fund	Unsatisfactory	3	5
	24 October 2014	Operations in Pakistan	Unsatisfactory	2	6
	10 December 2014	Advisory engagement related to a review of reconciliation of backlog transactions in the UNDP service clearing account	N.A.	0	4

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
ODA	12 November 2014	Financial management in the implementation support unit for the Biological Weapons Convention	Partially satisfactory	0	3
OHCHR	19 December 2014	Recruitment process	Partially satisfactory	0	7
	30 March 2015	Management of selected trust funds	Partially satisfactory	0	4
	31 March 2015	Country office in Guatemala	Partially satisfactory	0	9
RCSE	24 September 2014	Payment of client missions' vendors	Partially satisfactory	0	5
	4 November 2014	Processing of staff claims and payments	Partially satisfactory	0	3
UNAMA	15 July 2014	Fuel operations	Partially satisfactory	0	7
	23 July 2014	Air operations	Partially satisfactory	0	4
	8 December 2014	Environmental protection activities	Partially satisfactory	0	4
UNAMI	5 November 2014	Engineering projects	Partially satisfactory	0	2
	9 December 2014	Air operations	Partially satisfactory	0	4
UNAMID	5 November 2014	Quick-impact projects	Partially satisfactory	0	2
	24 November 2014	Recruitment of national staff	Unsatisfactory	1	5
	8 December 2014	Generator maintenance	Unsatisfactory	2	1
	15 December 2014	Management of expendable inventory	Unsatisfactory	2	5
	15 December 2014	Warehousing facilities	Unsatisfactory	2	3
	19 December 2014	Umoja deployment	Partially satisfactory	0	5
	22 May 2015	Child protection programme	Satisfactory	0	0
	26 May 2015	Gender advisory programme	Partially satisfactory	0	2
	27 May 2015	Management of super-camp facilities	Unsatisfactory	2	1
	26 June 2015	Waste management	Unsatisfactory	3	2

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
	31 July 2014	Ground transport and heavy engineering equipment	Partially satisfactory	0	7
	29 September 2014	Medical services	Partially satisfactory	0	5
	29 September 2014	Air operations	Partially satisfactory	0	5
	22 June 2015	Patrolling by military contingents	Unsatisfactory	1	4
UNCC	23 July 2014	Preparedness for liquidation	Satisfactory	0	1
	12 March 2015	Claims payments	Satisfactory	0	0
UNCTAD	22 October 2014	Recruitment process	Partially satisfactory	0	5
UNDOF	21 April 2015	Personnel entitlements and allowances	Partially satisfactory	0	4
UNEP	9 July 2014	Ozone secretariat	Partially satisfactory	0	2
	6 August 2014	Secretariat of the Convention on the Conservation of Migratory Species of Wild Animals	Partially satisfactory	0	6
	22 October 2014	Mediterranean Action Plan for the Barcelona Convention	Partially satisfactory	0	3
	15 December 2014	Northwest Pacific Action Plan regional coordinating unit	Partially satisfactory	0	6
	29 January 2015	Activities undertaken by UNEP relating to the United Nations Collaborative Programme on Reducing Emissions from Deforestation and Forest Degradation in Developing Countries	Partially satisfactory	0	3
	22 June 2015	Regional office for Latin America and the Caribbean	Partially satisfactory	0	3
UNFCCC	31 July 2014	Preparedness of the United Nations Framework Convention on Climate Change to comply with IPSAS on property, plant and equipment	Partially satisfactory	0	4
	23 April 2015	Recruitment process at the United Nations Framework Convention on Climate Change	Partially satisfactory	0	3
UNFICYP	4 December 2014	Financial and administrative functions	Satisfactory	0	1

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
UNFIP	21 January 2015	Management	Partially satisfactory	0	5
UN-Habitat	17 September 2014	Information and communications technology management	Partially satisfactory	0	7
	5 December 2014	Women Land Access Trust operations	Unsatisfactory	4	3
UNHCR	11 August 2014	Donor relations and resource mobilization activities	Partially satisfactory	0	5
	4 September 2014	Operations in Côte d'Ivoire	Partially satisfactory	0	7
	18 September 2014	Delegation of authority framework	Partially satisfactory	0	4
	28 November 2014	Staff safety and security in the Pakistan Representation	Satisfactory	0	5
	9 December 2014	Management of externally provided information systems services	Partially satisfactory	0	4
	22 December 2014	Operations in Turkey	Unsatisfactory	1	8
	29 December 2014	Contract management and vendor performance monitoring	Partially satisfactory	0	6
	29 December 2014	Management of the Sudan common humanitarian pipeline project	Partially satisfactory	1	2
	30 December 2014	Regional support hub in Kenya	Unsatisfactory	4	6
	31 December 2014	Operations in Mauritania	Partially satisfactory	0	6
	31 December 2014	Operations in Mali	Unsatisfactory	3	3
	28 January 2015	Operations in Kenya	Partially satisfactory	2	3
	28 January 2015	Participation of the Representation in Pakistan in the implementation of the refugee-affected and hosting areas programme	Unsatisfactory	2	6
	2 February 2015	Operations in Burkina Faso	Partially satisfactory	0	8
	11 February 2015	Operations in Colombia	Partially satisfactory	0	5
	24 February 2015	Operations in Eritrea	Partially satisfactory	0	6

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
	13 March 2015	Operations in Kazakhstan	Partially satisfactory	0	7
	27 April 2015	Arrangements for supporting education programmes for refugees	Partially satisfactory	0	6
	19 May 2015	Operations in Mozambique	Partially satisfactory	0	4
	26 May 2015	Recurrent implementing partnership management issues in internal audit reports	–	0	3
	11 June 2015	Operations in Chad	Partially satisfactory	0	8
	12 June 2015	Operations in Jordan	Unsatisfactory	1	6
	12 June 2015	Operations in Rwanda	Partially satisfactory	2	5
	23 June 2015	Operations in the Philippines	Partially satisfactory	0	3
UNIFIL	23 July 2014	Entitlements and allowances of civilian personnel	Partially satisfactory	0	2
	15 December 2014	Procurement activities	Partially satisfactory	0	5
	15 December 2014	Safety and security	Partially satisfactory	0	5
	6 May 2015	Payments to vendors	Satisfactory	0	0
	22 May 2015	Vehicle fleet management	Partially satisfactory	0	7
	19 June 2015	Conduct and discipline function	Partially satisfactory	0	4
UNISDR	23 December 2014	UNISDR	Partially satisfactory	0	4
UNISFA	4 December 2014	Air operations	Unsatisfactory	3	5
	20 April 2015	Facilities management	Unsatisfactory	1	0
	27 April 2015	Safety and security	Unsatisfactory	4	3
UNJSPF	13 August 2014	Utilization and monitoring of investment guidelines in the Investment Management Division	Partially satisfactory	0	2

Entity	Issue date	Audit report subject	Report rating	Number of recommendations: Critical	Number of recommendations: Important
	19 December 2014	Administration of selected pension benefits by the Geneva office	Partially satisfactory	0	2
	11 February 2015	Information and communications technology strategic planning, governance and management in the Investment Management Division	Partially satisfactory	1	5
	27 February 2015	Information and communications technology security	Unsatisfactory	1	10
	30 March 2015	Budgeting, performance reporting and management of selected administrative expenditures	Partially satisfactory	0	2
	30 March 2015	Investment performance measurement and reporting in the Investment Management Division	Satisfactory	0	0
UNJSPF-IMD	2 September 2014	Management of access to selected systems in the Investment Management Division	Unsatisfactory	2	9
	22 June 2015	Omgeo system	Partially satisfactory	0	3
UNMIL	30 September 2014	Local procurement	Partially satisfactory	0	7
	4 December 2014	Support provided to build the capacity of the Liberian national police	Partially satisfactory	0	2
	5 December 2014	Air operations	Partially satisfactory	0	5
UNMISS	19 December 2014	Fuel management	Partially satisfactory	0	5
	30 December 2014	Aviation safety	Unsatisfactory	3	5
	29 January 2015	Warehouse operations	Unsatisfactory	2	6
	26 June 2015	Vehicle fleet management	Partially satisfactory	0	8
UNOCI	18 July 2014	Safety and security	Unsatisfactory	1	9
	8 August 2014	Quick-impact projects	Partially satisfactory	0	7
	17 September 2014	Movement control operations	Partially satisfactory	0	1

Entity	*Issue date*	*Audit report subject*	*Report rating*	*Number of recommendations*	
				Critical	*Important*
	24 November 2014	Air operations	Unsatisfactory	2	8
	24 December 2014	Vehicle fleet management	Unsatisfactory	3	3
	29 January 2015	Disarmament, demobilization and reintegration programme	Unsatisfactory	1	2
	20 April 2015	Staff development and training	Partially satisfactory	0	3
	26 June 2015	Security sector reform programme	Partially satisfactory	0	2
UNODC	23 July 2014	Intelligence and law enforcement systems project	Partially satisfactory	0	7
	14 August 2014	Operations in Panama	Partially satisfactory	0	2
	29 December 2014	Recruitment process	Satisfactory	0	3
	30 March 2015	Operations in eastern Africa	Partially satisfactory	0	7
UNOG	24 November 2014	Information and communications technology management	Partially satisfactory	0	9
	12 March 2015	Practices related to monitoring of time and attendance	Partially satisfactory	0	4
UNON	29 September 2014	Procurement	Unsatisfactory	2	4
	20 April 2015	Recruitment process	Partially satisfactory	0	7
UNOV	18 September 2014	Contract administration	Partially satisfactory	0	5
UNOWA	29 September 2014	UNOWA and the Cameroon-Nigeria Mixed Commission	Unsatisfactory	2	4
UNSOA	8 August 2014	Fuel management	Unsatisfactory	2	6
	8 December 2014	Movement control operations	Unsatisfactory	2	5
	10 December 2014	Information and communications technology security	Partially satisfactory	0	5
	16 December 2014	Local procurement	Unsatisfactory	2	2
	28 January 2015	Air operations	Unsatisfactory	2	4
	20 April 2015	Management of warehouses	Unsatisfactory	1	7
UNSSC	18 September 2014	United Nations System Staff College	Partially satisfactory	0	8

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
UNTSO	15 December 2014	Financial and administrative functions	Partially satisfactory	0	2
	30 June 2015	Safety and security	Partially satisfactory	0	2
UNU	28 April 2015	Institute for Integrated Management of Material Fluxes and of Resources	Partially satisfactory	0	3

C. Reports to programme managers issued by the Investigations Division, excluding closure reports

Entity	*Issue date*	*Report subject*
DFS	10 July 2014	Contingent report on sexual exploitation and abuse of a minor by a peacekeeper at MONUSCO
	10 July 2014	Contingent report on the physical assault and abuse of United Nations personnel by a peacekeeper at MONUSCO
	10 July 2014	Contingent report on sexual abuse by a peacekeeper at MONUSCO
	10 July 2014	Contingent report on misconduct by peacekeepers at MONUSCO
	22 July 2014	Investigation report on a fraudulent medical insurance claim by a staff member at UNMIL
	24 July 2014	Contingent report on misuse of United Nations registration numbers on contingent-owned equipment at MONUSCO
	25 July 2014	Contingent report on serious misconduct by peacekeepers at MINUSMA
	28 July 2014	Investigation report on a fraudulent medical insurance claim by a staff member at UNMIL
	20 August 2014	Investigation report on corrupt practices in the selection and recruitment of individual United Nations police officers for peacekeeping operations
	21 August 2014	Investigation report on submission of a falsified medical certificate by a staff member at MINUSTAH
	21 August 2014	Investigation report on fraudulent education grant claims by a former staff member at MINUSTAH
	21 August 2014	Investigation report on medical insurance fraud by a staff member at UNMISS
	21 August 2014	Investigation report on a fraudulent medical insurance claim by a staff member at UNMIL
	21 August 2014	Investigation report on abuse of authority and unjustified use of force by a staff member at UNOCI
	21 August 2014	Investigation report on misconduct during a recruitment exercise by a staff member at UNMIK
	21 August 2014	Investigation report on misconduct during a recruitment exercise by a staff member at UNMIK
	25 August 2014	Investigation report on abuse of authority and unjustified use of force by a staff member at UNOCI

Entity	*Issue date*	*Report subject*
	25 August 2014	Investigation report on physical and sexual assault by formed police unit personnel at UNMIL
	15 September 2014	Investigation report on a medical expenses claim by a staff member at MINUSTAH
	15 September 2014	Investigation report on the misuse of ICT resources by a staff member at UNOCI
	15 September 2014	Contingent report on possible sexual exploitation and abuse by a peacekeeper at MINUSTAH
	15 September 2014	Contingent report on possible sexual exploitation and abuse by a peacekeeper at MINUSTAH
	3 October 2014	Investigation report on fraud by employees of a vendor at UNOCI
	8 October 2014	Contingent report on attempted sexual abuse by a peacekeeper at UNOCI
	9 October 2014	Contingent report on possible misconduct by a peacekeeper at MINUSMA
	14 October 2014	Investigation report into sexual exploitation and abuse and other prohibited conduct by a staff member at RSCE
	17 October 2014	Investigation report on sexual exploitation and abuse and threats against the safety and security of United Nations staff members by a staff member at UNMISS (part A)
	4 November 2014	Investigation report on the sexual abuse of a minor by a staff member at MONUSCO
	4 November 2014	Investigation report on harassment and sexual harassment by an employee of a vendor at UNMISS
	26 November 2014	Investigation report on alleged corrupt practices in the selection and recruitment of individual United Nations police officers for United Nations peacekeeping operations
	1 December 2014	Investigation report on sexual exploitation and abuse of a minor by a United Nations police officer at MONUSCO
	2 December 2014	Investigation report on sexual exploitation and abuse of a minor by a United Nations Volunteer at MONUSCO
	8 December 2014	Investigation report on misconduct by a staff member at UNMISS
	8 December 2014	Investigation report on abuse of position, conflict of interest and making a false declaration upon recruitment by a staff member at MONUSCO

Entity	*Issue date*	*Report subject*
	8 December 2014	Investigation report on physical assault by formed police unit personnel at UNMIL
	8 December 2014	Investigation report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	8 December 2014	Investigation report on physical assault by formed police unit personnel at UNMIL
	8 December 2014	Contingent report on the illegal possession of prohibited items by a peacekeeper at MONUSCO
	8 December 2014	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	8 December 2014	Contingent report on the illegal possession of prohibited items by a peacekeeper at MONUSCO
	8 December 2014	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	8 December 2014	Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSTAH
	8 December 2014	Contingent report on theft of non-United Nations property by a peacekeeper at MINUSTAH
	12 January 2015	Investigation report on extortion by a staff member at MINUSTAH
	12 January 2015	Contingent report on excessive use of force by a peacekeeper at MINUSTAH
	15 January 2015	Contingent report on possible misconduct by peacekeepers at MINUSMA
	16 January 2015	Investigation report on sexual exploitation and abuse by a formed police unit officer at MINUSTAH
	4 February 2015	Investigation report on sexual exploitation and abuse by a staff member formerly seconded to UNISFA
	6 February 2015	Investigation report on mala fide complaint made by a staff member at UNMIL
	6 February 2015	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	6 February 2015	Contingent report on improper fraternization with local women by a staff officer at UNMIL
	6 February 2015	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO

Entity	*Issue date*	*Report subject*
	11 February 2015	Contingent report on misconduct by peacekeepers at UNFICYP
	12 February 2015	Contingent report on the possession of gold prospecting equipment by a military police contingent at UNMIL
	17 February 2015	Investigation report on misuse of an official vehicle by a staff member at UNIFIL
	17 February 2015	Investigation report on attempted medical insurance programme fraud by a staff member at UNMIL
	23 February 2015	Investigation report on extortion by an individual contractor at UNOCI
	13 March 2015	Investigation report on extortion and concealment of criminal conviction by a staff member at MINUSTAH
	13 March 2015	Investigation report on alleged physical assault by formed police unit personnel at UNMIL
	27 March 2015	Investigation report on extortion by a staff member at UNOCI
	2 April 2015	Contingent report on possible misconduct by a peacekeeper at UNIFIL
	7 April 2015	Investigation report on attempted fraud by a staff member at MONUSCO
	15 April 2015	Investigation report on violations of the financial rules and regulations by a staff member at UNMIL
	8 May 2015	Investigation report on unauthorized outside activity and conflict of interest by a staff member at MONUSCO
DGACM	2 April 2015	Investigation report on engaging in outside employment without authorization by a staff member in DGACM
	22 April 2015	Investigation report on engaging in outside employment without authorization by a staff member in DGACM
	26 June 2015	Investigation report on engaging in outside employment without authorization by a staff member in DGACM
EOSG	5 August 2014	Investigation report on procurement and recruitment irregularities by a former staff member at ITC
	5 August 2014	Investigation report on recruitment irregularities by a staff member at ITC
ICTR	19 January 2015	Investigation report on misuse of United Nations resources and abuse of authority at ICTR

Entity	*Issue date*	*Report subject*
	4 February 2015	Investigation report on misuse of resources and abuse of authority at ICTR
ICTY	1 April 2015	Investigation report on harassment, sexual harassment and abuse of authority by a judge at ICTY
OCHA	3 October 2014	Investigation report on fraud and misappropriation of donor project funds by personnel at an implementing partner organization
	4 February 2015	Investigation report on sexual exploitation and abuse by a staff member at OCHA
	3 June 2015	Investigation report on fraud and misappropriation of donor project funds by an implementing partner
	5 June 2015	Investigation report on fraud and misappropriation of donor project funds by an implementing partner
OHRLLS	2 June 2015	Investigation report on fraudulent education grant claims by a staff member in OHRLLS
OLA	7 July 2014	Investigation report into the murder of two contractors at UNODC
UNEP	13 March 2015	Investigation report on fraud by a staff member at UNEP
	20 April 2015	Investigation report on serious misconduct and outside activity by a staff member at UNEP
UN-Habitat	21 August 2014	Investigation report on fraud and conflict of interest by a staff member at UN-Habitat
	21 August 2014	Investigation report on fraud and conflict of interest by a staff member at UN-Habitat
UNODC	12 January 2015	Investigation report on possible misconduct by a staff member at the UNODC programme office in Guinea-Bissau
	8 April 2015	Investigation report on complaint of sexual harassment and abuse of authority by a staff member at UNODC
UNOG	22 April 2015	Investigation report on irregularities by a staff member at UNOG
	28 April 2015	Investigation report on favouritism, abuse of office and failure to report housing assistance by a staff member at UNOG
UNON	13 October 2014	Investigation report on unauthorized outside activities, abuse of position and other irregularities by a senior staff member at UNON

Entity	*Issue date*	*Report subject*
	16 October 2014	Investigation report on misuse of the office for the private gain of a third party by a former staff member at UNON
	1 December 2014	Investigation report on solicitation of funds from governmental and non-governmental sources and misuse of office for the private gain of a third party by a staff member at UNON
	1 December 2014	Investigation report into offering favours, gifts or other personal benefits to a staff member and solicitation of his support in staff selection processes by a former staff member at UNON
	8 December 2014	Investigation report on financial irregularities, abuse of position and misuse of office for the private gain of a third party by a staff member at UNON
	4 February 2015	Investigation report on financial irregularities, abuse of position and misuse of office for the private gain of a third party by a staff member at UNON
	4 February 2015	Investigation report on misuse of office for personal financial gain and private gain of a third party by a staff member at UNON
	2 June 2015	Investigation report on the misappropriation of funds by a staff member at UNON
UNOPS	25 August 2014	Investigation report on tampering with evidence by a staff member assigned to UN-Habitat

D. Closure reports issued by the Investigations Division

Entity	*Issue date*	*Closure report subject*
DFS	15 July 2014	Closure report on fraudulent claim for education grant by a staff member at UNMIL
	16 July 2014	Closure report on fraud and corruption by a staff member at UNMIL
	18 July 2014	Closure report on threats against the safety and security of United Nations staff members by an individual contractor at UNMISS
	10 September 2014	Closure report on possible fuel misappropriation by a staff member at UNOCI
	29 September 2014	Closure report on possible fuel theft by a staff member at UNOCI

Entity	*Issue date*	*Closure report subject*
	29 September 2014	Closure report on the tampering with digital evidence by a staff member at UNAMI
	29 September 2014	Closure report on procurement and recruitment irregularities by a staff member at UNAMI
	29 September 2014	Closure report on possible fuel misappropriation by a staff member at UNOCI
	2 October 2014	Closure report on sexual exploitation and abuse by a United Nations staff member at UNMISS
	10 November 2014	Closure report on illicit receipt of money by a staff member at MINUSTAH
	11 November 2014	Closure report on threats against the safety and security of United Nations staff members by a staff member at UNMISS (part B)
	11 November 2014	Closure report on possible misconduct by staff members at UNMIK
	11 November 2014	Closure report on extortion by an individual contractor at UNOCI
	19 November 2014	Closure report on fraud and corruption by a staff member at UNMIL
	19 January 2015	Closure report on alleged forgery by a staff member at UNMISS
	2 February 2015	Closure report on reported sexual exploitation by a staff member at UNAMA
	3 February 2015	Closure report on possible extortion by a staff member at UNOCI
	10 February 2015	Closure report on possible recruitment irregularities at UNIFIL
	27 March 2015	Closure report on reported sexual exploitation and abuse of a minor by a staff member at UNMISS
	15 April 2015	Closure report on alleged irregularities in the procurement process and awarding of a contract to a vendor at the former United Nations Mission in the Sudan
	10 June 2015	Closure report on extortion by staff members at UNOCI
	10 June 2015	Closure report on extortion by staff members at UNOCI
	10 June 2015	Closure report on extortion by staff members at UNOCI
	10 June 2015	Closure report on extortion by staff members at UNOCI

Entity	*Issue date*	*Closure report subject*
	22 June 2015	Closure report on the theft of funds at UNOCI
	24 June 2015	Closure report on reported misconduct by a staff member at MINUSMA
DM	10 February 2015	Closure report of alleged corruption by a staff member in DM
DPA	8 October 2014	Closure report on possible misconduct by a staff member at UNIOGBIS
EOSG	11 July 2014	Closure report on procurement irregularities involving a staff member at ITC
ICTR	19 November 2014	Closure report on medical insurance fraud by a staff member at ICTR
	16 January 2015	Closure report on reported solicitation of a bribe by a staff member at ICTR
ITC	1 October 2014	Closure report on procurement irregularities involving a staff member at ITC
	1 October 2014	Closure report on procurement irregularities involving a staff member at ITC
OHCHR	1 June 2015	Closure report on the unauthorized disclosure of information by a senior staff member at OHCHR
	1 June 2015	Closure report on the unauthorized disclosure of information by a staff member at OHCHR
UNEP	17 July 2014	Closure report on reported abuse of position and conflict of interest by a staff member at UNEP
UN-Habitat	7 July 2014	Closure report on the reported misconduct of staff members at UN-Habitat
	11 November 2014	Closure report on reported conflict of interest at UN-Habitat
United Nations Headquarters	29 October 2014	Closure report on reported improper invoice payment at the United Nations Staff Union in New York
UNICRI	10 June 2015	Closure report on the acceptance of instructions from an external source by a staff member at UNICRI
UNJSPF	21 August 2014	Closure report on unauthorized trades by staff members at UNJSPF
UNODC	2 February 2015	Closure report on fraud by a staff member at UNODC
UNOG	3 October 2014	Closure report on misconduct by a staff member at UNOG

Entity	*Issue date*	*Closure report subject*
UNON	15 April 2015	Closure report on reported information and communications technology breach at UNON
	9 June 2015	Closure report on the misappropriation of funds by staff members at UNON
	10 June 2015	Closure report on reported possible conflict of interest by a staff member at UNON

E. Reports to programme managers issued by the Inspection and Evaluation Division

Entity	*Issue date*	*Report subject*
DFS	15 May 2015	Evaluation of enforcement and remedial assistance efforts for sexual exploitation and abuse by United Nations and related personnel in peacekeeping operations
DPKO	12 June 2015	Evaluation of the standing police capacity of the Police Division, Department of Peacekeeping Operations